EXHIBIT 3

Notice of Appearance of George Brunelle (March 23, 2010)

George Brunelle (GB – 3900)
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Attorneys for the Cohen Creditors

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION CORPORATION,

Plaintiff,

Av. Pro. No. 08-01789 (BRL) SIPA Liquidation

v.

BERNARD L. MADOFF INVESTMENT SECURITIES LLC,

Defendant.

NOTICE OF APPEARANCE

PLEASE TAKE NOTICE that, pursuant to § 1109(b) of the Bankruptcy Code and Rules 9010 and 2002 of the Federal Rules of Bankruptcy Procedure, Brunelle & Hadjikow, P.C. hereby appears as counsel in the above captioned case for The James H. Cohen Special Trust, James H. Cohen, Morris Abramson, Robyn Berniker, BK Interest, LLC, the Marian Cohen 2001 Residence Trust, Alan D. Garfield, Erin M. Hellberg, Barry E. Kaufman and Marion Tallering-Garfield (collectively, the "Cohen Creditors"), creditors and parties in interest in the above Adversary Proceeding. We hereby request, pursuant to Rules 2002, 3017 and 9007 of the Federal Rules of Bankruptcy Procedure and §§ 342 and 1109(b) of the Bankruptcy Code, that all future notices and pleadings

given or filed in this case, or required to be given or filed in this case, be given and served upon counsel at the following address:

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PLEASE TAKE FURTHER NOTICE that, pursuant to § 1109(b) of the Bankruptcy Code, the foregoing request includes not only the notices and papers referred to in the Bankruptcy Code and Federal Rules of Bankruptcy Procedure provisions specified above, but also includes, without limitation, any notice, hearing date, application, complaint, demand, motion, petition, pleading or request, whether transmitted or conveyed by mail delivery, telephone, facsimile, e-mail or otherwise, in this case.

PLEASE TAKE FURTHER NOTICE that further demand is also made that the undersigned counsel be added to the notice list for notice of all contested matters, adversary proceedings and other proceedings in the referenced cases.

PLEASE TAKE FURTHER NOTICE that this Notice of Appearance and Demand for Service of Papers, and other subsequent appearance, pleading and proof of claim, claim or suit, is not intended and shall not be deemed to waive the Cohen Creditors (i) right to have final orders in non-core matters entered only after a *de novo* review by a district judge; (ii) right to trial by jury in any proceeding so triable herein or in any case, controversy or proceeding related hereto; (iii) right to have the reference withdrawn by the United States District Court in any matter subject to mandatory or discretionary

withdrawal; or (iv) other rights, claims, actions, defenses, setoffs or recoupments to which the Cohen Creditors are or may be entitled to under agreements, in law, or in equity, all which rights, claims, actions, defenses, setoffs and recoupments are hereby expressly reserved.

Dated: New York, New York March 23, 2010

BRUNELLE & HADJIKOW, P.C.

y: ______

George Brunelle (GB-3900) One Whitehall Street - 18th Floor

New York, New York 10004

Attorneys for the James H. Cohen Special Trust, James H. Cohen, Morris Abramson, Robyn Berniker, BK Interest, LLC, the Marian Cohen 2001 Residence Trust, Alan D. Garfield, Erin M. Hellberg, Barry E. Kaufman and Marion Tallering-Garfield.